

BY AUTHORITY.

AN ACT

TO CONSOLIDATE AND AMEND THE LAW RE-LATING TO INTERNAL TAXES.

BE IT ENACTED by the King and the Legislative Assembly of the Hawaiian Islands in the Legislature of the Kingdom

Section 1. The several laws and parts of laws mentioned in the first schedule hereunto annexed shall be and the same are hereby repealed; but nothing herein contained shall affect any things done, proceedings taken, penalties and liabilities incurred, appointments, orders, returns and regulations made, certificates granted, and boards constituted under the said repealed laws or any of them.

SECTION 2. An annual poll tax of one dollar shall be paid by every male inhabiseventeen and sixty years, unless the person be excused from such payment by law, or by the Assessor of the district in which he resides, on account of infirmity or

Section 3. An annual tax of two dollars for the support of public schools shall be paid by every male inhabitant of this from such payment by law, or by the Assessor of the district in which he resides, THE TAX UPON ANIMALS.

Section 4. All dogs shall be subject to a yearly tax of one dollar each to be paid by the owners thereof. Provided however, furtherance of this Act. that the tax collector shall, upon the receipt of the amount of the tax from the owner property shall in respect of such property of the dog, deliver to the said owner a be liable to taxation only on the difference metallic tag for each and every dog so between the whole value of the property days between the first and fifteenth days of paid for, which tag shall be stamped with mortgaged and the amount of the money the number of the year for which the tax due on the mortgage of the property. registered opposite the owner's name in the belonging to him and required by this Act, tax collector's book, from one upward, for a statement of the date of the mortgage each taxation district, and the tax collector and of the amount thereof, and the names to taxation in the district without fee or shall also collect from the said owner the and addresses of the respective mortgagees. reward. further sum of ten cents for each and every tag given him as above.

lector, and every dog found without a rag | mortgagee. so appended shall be destroyed by the police or constabulary force of the district

provisions of this Act, or who shall use the of companies) and every such person shall same tag during two successive years, or be liable to taxation in respect of the value the tax collector, or who shall fraudulently that in respect of real estate held in any remove or cause to be removed a tag from tenancy exceeding a yearly tenancy, the in- be payable by him according to such return, and expenses of collection, and sell the exemption on or before the second day of conviction of the same before any police or be estimated at a sum equal to eight years' district justice, be fined not more than ten | rent received from such real estate. dollars or be imprisoned at hard labor not more than thirty days at the discretion of or the transfer or conveyance of any real tice in writing stating his grounds of oh- half of the Hawaiian Government, with ten discretion of July of such

SECTION 7. The Minister of Finance is hereby authorized to cause to be prepared a sufficient number of tags as provided for in Sections 4 and 5 of this Act. He shall cause to be charged to the tax make under the provisions of this Act.

SECTION 8. Every person having the enstedy or possession of any animal subject to taxation shall be deemed to be the owner thereof and shall be taxed for the a sum which such interest might reason-

OF THE ROAD TAX.

Section 9. An annual road tax of two dollars shall be paid by every male inhabitant of this Kingdom between the ages of seventeen and fifty, unless the person be the Assessor of the district in which he

Section 10. All carts and drays shall each aside from value as personal property, to be paid by the owners thereof.

Section 11. Provided always that all taxes received by virtue of Sections 9 and 10 shall be expeuded in the making, maintaining and repairing of the public roads and highways in the several districts wherein the same are collected and not to be expended in any other district.

Section 12. All carriages and wagons drawn by one or more horses or mules and used for the conveyance of persons shall be subject to an annual tax of five dollars each, to be paid by the owners thereof.

OF THE TAX UPON PROPERTY. Section 13. All real property in this Kingdom shall be subject to an annual tax of three-quarters of one per cent, upon the value of the same.

Section 14. The term "real property" for the purposes of this Act shall be deemed to mean and include all lands and to the best of my judgment and ability, town lots with the buildings, structures, and discharge all the duties of the said improvements and other things erected on office according to law. So help me God.

or affixed to the same. SECTION 15. All personal property within this Kingdom not subject to specific three-quarters of one per cent, upon the Finance.

cash value of the same. perty" for the purposes of this Act shall tice by written or printed advertisement to a sitting in each taxation district during the hold furniture and effects, goods, chattels, and place during the month of July, at in hand, leasehold and chattel interests in personal, belonging to them or of which lands and real estate, growing crops, pub- they had possession or control, on the first lie stocks and bonds, and all domesticated day of July, then preceding, and of all ani-

fically taxed. Section 17. All fire, marine and life insurance companies carrying on business in this Kingdom shall pay for and in respect of every one hundred dollars received by such companies respectively for premiums on policies issued by such companies during the year preceding the assessment, the sum of one dollar, and such company shall not be charged with any making the same. other taxes or duties under this Act. OF THE ASSESSMENT AND COLLECTION OF

TAXES. carrying on business in this Kingdom or day of July then immediately preceding.

SECTION 19. The property of a company shall be assessed to the company onder its corporate or firm name, and the individual stock holders or members thereof shall not be liable to be assessed in respect of their individual shares or interests in such person on the said first day of July.

SECTION 20. The returns hereinafter required to be made shall when made by a company being a corporation be made by the president, treasurer, secretary or manager, or if a firm by some member

Section 21. Every agent for any person who shall be temporarily or permanently absent from this Kingdom, and every trustee, treasurer, executor, administrator or guardian, shall be assessed separately in respect of each property or trust which he represents, and shall be chargeable with the tax payable in respect thereof, in the same manner as if such property were his own, and he shall be assessed respectively in his name as representative of the property or trust he represents, and such assessment shall be kept separate tant of this Kingdom between the ages of and apart from his individual assess-

Section 22. Every agent, trustee, treasurer, executor, administrator and guardian shall be answerable for the performance of all such acts, matters or things as are required to be done by virtue of this Act, in order to the assessment of the property which he represents and paying tax thereon; and shall be under and subject to the Kingdom between the ages of twenty and like penalty or liability for any neglect, resixty years, unless the person be exempted fusal or default as any other person, and is hereby authorized to recover from any person in whose behalf he is compelled to pay on account of age, infirmity or poverty, or any tax, the amount so paid by him, or to unless he be a student actually in attend- retain out of any money which shall come ance at any of the high schools or colleges. to him in his representative character so much from time to time as shall be sufficient to pay such tax, and is hereby indemnified for all payments which he shall make in

Section 23. The mortgagor of any shall have been paid, and stamped also Provided always that the mortgagor shall with a number, which number shall be append to the statement of the property

Section 24. In respect of the amount of the money due on such mortgage he from the tax collector as hereinbefore pro- case may be, and all money so paid by a last preceding section. vided, or a tag stamped by the government | mortgagor shall be allowed for in the aclike that furnished to him by the tax col- counts between the mortgagor and the

Section 25. The interest of every person in any property shall be separately Section 6. Any person who shall use a assessed (except as hereinbefore provided tag not furnished in accordance with the in respect to shareholders in or members who shall counterfeit the tag delivered by of his interest in such property Provided from the neck of any dog, shall upon the terest of the owner of such real estate shall

Section 26. Notwithstanding the sale estate, such property shall continue to be jection to his assessment, or to such portion liable for the payment of any tax owing in | thereof as the objection applies to, and derespect thereof; so long as such tax shall positing therewith a sum for cost of appeal remain unpaid.

Secrion 27. The interest of any person, as tenant, lessee, or occupier of any duction claimed from the tax list shall collectors the number of tags issued to real estate that is exempt from taxation, amount to two dollars or under, twenty-five them respectively, and for which they shall shall be assessed to such person, who shall be held responsible in the returns they be liable to taxation in respect of such five dollars, fifty cents costs; over five dol-

Section 28. Except as provided by Section 25, the interest of any person in real part of five dollars tax, fifty cents addior personal property shall be estimated at | tional cost. ably be expected to bring at a sale by public auction for cash.

Section 29. The Minister of Finance, with the approval of the King, shall appoint annually, on or before the first day of July, an assessor for each taxation disexempted from such payment by law or by trict of the Kingdom, whose duty it shall trict is assessed for the year as follows: be, under the direction of said Minister, to resides on account of infirmity or poverty. make on or before the first day of Septem- value personal ... amount dog tax ... ber, a faithful assessment of all taxes im- poll, school and road tax be subject to an annual tax of two dollars posed by law within their respective districts, and to furnish an accurate list of the same according to blank forms to be furnished by the said Minister, which shall exhibit the names of all persons assessed and the different items of taxation charged against them. In case of non-residents the list shall state their residence, if known otherwise such residence must be described

before a Police or District Justice, or other | the proposed valuation. officer authorized to administer oaths, an oath of office, a certified copy of which shall be immediately forwarded by such officer be substantially in the following form:

I, , having been appointed assessor of taxes for the district of on the Island of, do selemuly swear or affirm, that I will make a fair assessment of taxes in said district according

SECTION 31. No assessor shall be entitled to receive any compensation for his services until a certified copy of his oath as afore- their several circuits or in the Island of

SECTION 32. It shall be the duty of the Court. Secrion 16. The term "personal pro- assessor of each district to give public nobe deemed to mean and include all house- the residents of his district, fixing a time wares and merchandise, all ships and ves- which such residents shall render to such sels whether at home or abroad, all moneys | assessor a statement of all property, real or birds and animals not hereinbefore speci- mals subject to taxation in their possession on that day, and of all persons in their employ on that day.

Section 33. Every person owning any property, real or personal, whether entitled to exemption or not, shall within the time prescribed in such notice as aforesaid, prepare and deliver to the assessor or at the place mentioned by him in such notice, a statement in writing signed by the person

I. Of the description, situation and value of the real and personal property belonging to such person, including moneys deposited Secretox 18, The word "company" with any bank or banking company or other when used in this Act shall mean any cor- persons of every kind and from every poration incorporated under the laws of source, or of which such person had the this Kingdom, and foreign corporations possession, custody or control on the first

any co-partnership consisting of two or . II. Of all mortgages, incumbrances and more persons carrying on business to- charges secured thereon respectively, with

III. Of all animals and other property subject to taxation which were in the possession, custody or control of such

IV. Of the names of all persons subject to taxation in the employ of such person on the said first day of July, to which the statement shall be added a declaration that the same is true and accurate in all par-

Section 34. Every agent of an insurance company shall, within the time heretofore prescribed, deliver to the assessor of the district in which said company shall carry on business a return showing the amount received for premiums during the year preceding on the said first day of

Section 35. If any person shall refuse or neglect to make and deliver to the Assessor within the time prescribed, a statement containing the particulars required in Sections 33 and 34, or shall decline to make oath as to the accuracy of the same, the Assessor may make such assessment according to the best information within his reach, and the same shall be final, binding and conclusive apon all parties, and shall not be subject to appeal.

Section 36. Every person making a return shall subscribe an oath to the following effect, which shall be sworn to before the Assessor or any other person authorized to administer oaths without fee or reward to such person:

I solemnly swear that the list of persons in my employ, and of animals and other property in my possession, or owned by me, liable to taxation which I have given, is true to the best of my knowledge, information and belief. So help me God.

Section 37. It shall be the duty of each assessor, on or before the first day of September in each year, to make and complete two copies of his tax list, as hereinbefore prescribed.

Secrion 38. It shall be the duty of each Assessor to attend on at least six September at some convenient place or places in his district, between the hours of nine o'clock in the forenoon and four o'clock in the afternoon with his tax list, which tax list shall, during such times, be open for the inspection of all persons liable

SECTION 39. It shall be the duty of each Assessor to give written or printed SECTION 5. Every owner of a dog shall pay the tax thereon, which payment public notice to be affixed in at least four shall append or cause to be appended in a shall be deemed to be a payment made by conspicuous places in his district of the conspicuous manner to the neck of each mortgager to the mortgages on account of time and place at which his tax list shall and every dog owned by him a tag received interest, or of principal and interest as the

> hereinbefore provided, and if entitled to ex- or demand. emption, shall have claimed such exemption, and who may deem himself aggrieved by any excess made by the assessor in the valuation of the property as returned or in the amount or character thereof, or whereby the amount payable by such person is increased beyond the amount which would or whose claim for exemption shall not assessment on lodging with the tax assessor as follows :

Section 41. Where the exception or relars and under ten dollars, one dollar costs; and so on for every additional five or

Section 42. On receiving the amount of costs the tax assessor shall grant to the person appealing a certificate in the form hereinafter appearing, to be furnished to the assessor in blank by the Minister of

This is to certify that of this dis-Property tax value real

That disputes and that I have received on deposit the sum of dollars for the costs of this appeal.

..... Tax Assessor.

..... District. Section 43. The assessor shall on or before the first day of September in each year send written notices to those owners of real estate within their respective districts, who are non-residents of such dis-Section 30. Each assessor, on his ap- trict and within this Kingdom, describing pointment to office, shall take and subsrcibe | the property assessed to them, and stating

SECTION 44. It shall be the duty of each tax assessor on receiving any notice of objection to forward the same to the to the Minister of Finance. The oath shall | President of the Board of Appeals of his district.

. OF THE COURTS OF TAX APPEAL.

Section 45. The several Circuit Judges of the Second, Third and Fourth Judicial Circuits, and for the Island of Oahu, the Police Justice of Honolulu, together with two disinterested persons, to be appointed by the Minister of Finance for each taxation district, shall constitute a court of appeal, to hear and determine all appeals and objections duly taken under this Act in appointed to sit or act as a member of such

Section 46. The said Courts shall hold month of October, at such times and places as the Presidents thereof shall appoint, and such Courts may adjourn from time to time as may be deemed necessary.

Section 47. The respective Circuit Judges and Police Magistrate, as the case may be shall prescribe at the meetings of the Courts; such meetings shall not be deemed public and the Court may exclude from any such meeting or require to withdraw therefrom all or any persons whomso-

Section 48. Every such Court shall in respect to the summoning and examination of witnesses and the production of papers and documents, and the punishment for contempts and carrying on the business of the Courts, have all the powers and authorities of a Circuit Judge at Chambers. Section 49. To constitute a Court it shall be necessary that the President and

une other member shall be present. Section 50. The decision of the Court or of a majority of the members thereof shall be final and conclusive.

Courts shall receive and be paid out of the such compensation. the names and residences of the persons public treasury compensation for their serto whom mortgages, incumbrances or vices at a rate not exceeding five dollars

per day for each day's actual attendance. or amend the taxation list in conformity of taxes for his district, the governor with Code relating to taxes on personal property with the decision of the Court, and shall forward one copy to the Governor, and one appoint some person to complete the collec- An Act approved on the 29th day of copy to the Minister of Finance.

appellant; but if the appeal or objection shall be sustained in part only, the Court shall determine what if any portion of the costs shall be paid by the appellant. OF THE COLLECTION OF TAXES.

Section 54. The several Governors under the direction of the Minister of Finance shall superintend the collection of internal taxes within their respective bernatorial districts, and shall pay over all taxes received by them, less the cost of collection, to the Minister of Finance. To this end the said Governors respectively with the approval of the Minister of Finance shall appoint annually one tax collector in each taxation district, and they may with the like approval control or remove such Collectors at their pleasure. .

Section 55. Such tax collectors before entering upon the discharge of their respective duties shall severally file with the Governor, a bond to the Minister of Finance, conditioned for the faithful performance of their duties according to law. with two preties to be approved by said Minister of Firmice, in a penal sum equal to the amount of taxes to be collected by them as shown by the tax list, a certified copy of which shall be immediately forwarded to the Minister of Finance.

Section 56. The respective governors shall deliver to each tax collector, having filed his bond as aforesaid, a copy of the tax list for his district, and said collector shall proceed immediately to collect the taxes in such district according to the same; provided, however, that it shall be his duty to add to said list any person or persons, or property not included therein liable to assessment and to collect the taxes with which such persons may be

Section 57. Each tax collector shall give public notice by advertisement in at least two newspapers, and by posting the same in at least three conspicuous places in his district, notifying the tax payers to Majesty the King; the diplomatic agents pay to him their annual taxes at such place or places in the district, and at such time or times during the months of November and December not being later than the fifteenth day of December, as such notice shall appoint, and it shall be the duty of larly engaged in their vocation; all teachsuch tax collectors to attend at the times ers of youth employed in public or private Section 40. Any person whose name shall pay all taxes due by him to the volunteer collision and all may appear on such tax list and who shall collector on or before the fifteenth day of toally doing duty; and all active members District of Hamakua, Island of Hawaii. have made his returns to the assessor as December, without any further notification

or neglect to pay his taxes to the tax col- ganized; provided that the commanding offiber, the tax collector may levy the same | the fire department shall deliver under oath by distress upon so much of the goods and to the assessor of the district a statement chattels of such person as he may deem | showing the names of the members of sufficient for the payment of the taxes due such corps or department as entitled to same upon the order of a District or Police July in each year; and provided that no have been allowed, may appeal from such Magistrate, after a public notice of five exemption shall be allowed from personal days. Or the collector may sue for the taxes unless the parties claiming such exon or before the first day of October a no- amount or taxes in his own name, on be- emption shall notify the assessor of the per cent. added thereto, in any District or claims and the grounds thereof. Police Court notwithstanding the amount claimed, and execution may issue therefor the same as in ordinary civil suits. Provided that no property not especially excents for costs; over two dollars and under provided also that in case of personal taxes, such church sites and burying grounds not if no property can be found whereou to

> the amount of his tax and costs at the rate of twenty-five cents per day. same at the time required by such order. the same real or personal. Such sale shall be at public auction, and any overplus remaining after paying the taxes assessed and the costs of collection, as allowed by said judge or magistrate, shall be returned to the owner of the

levy, the defendant, if able bodied, may by

sentence of said judge or magistrate to be

imprisoned at hard labor, until he discharge

property, with an account of said sale, and the costs and charges thereof, if demanded. SECTION 60. Any collector when resisted or impeded in the exercise of his office, may require any constable or other officer of police to aid him in the discharge of his duties, and if any such officer shall refuse to render such aid, he shall be subject to a fine not exceeding ten dollars and | following things: Knowingly and will-

any District or Police Magistrate. SECTION 61. It shall be the duty of each Collector on or before the last day of purpose of evading assessment thereof, or December in each year, to pay over to the by any falsehood, willful neglect, fraud. Governor of the island in which his dis- art or contrivance whatsoever used or trict is situated the amount of taxes by practiced, evades or attempts to evade him collected with the exception of the assessment of his property, every such perschool tax, which shall be paid over to the son shall on proof thereof to the satisfacschool treasurers, and any Collector who | tion of any district or police justice, be shall have failed to do so at the time last assessed and charged treble the amount of specified shall be liable to forfeit ten per the tax of which such person would have cent. of the amount of compensation for been liable, and every such person shall his services as Collector, which forfeiture also be liable to forfeit and pay a penalty 4 Centrifug al Machiner, Weston's; shall be at the discretion of the Minister of of not less than twenty-five dollars nor Finance; and it shall be the duty of the more than five hundred dollars. Minister of Finance to prosecute on or be-

taxes specified in their several tax lists, effect and become law the first day of June unless they shall file with the said Gover- A. D. 1883. nors a sworn list containing the names, places of residence, so far as can be ascertained, and amount of taxes due from each Code. person in their several districts, from whom after using due diligence they were unable to collect the taxes, in which case the said Governors are hereby authorized to deduct the amount of said taxes as sworn to from the amount of the Assessor's tax list, and to hold the Collector responsible only for

Section 63. Each tax collector who before the last day of December to the and collection of taxes." governor of the island in which his district is situated, the amount of taxes by him collected, except the school tax, and each tax assessor who shall have faithfully discontinuous and content of the 30th day of December A. D. 1864 entitled "An Act to center a school tax, and each tax assessor who shall have faithfully discontinuous content of the 30th day of December to the 30th day of December A. D. 1864 entitled "An Act to center a school tax and each tax assessor who shall have faithfully discontinuous content of the 30th day of December to the 30th day of December A. D. 1864 entitled "An Act to center a school tax and each tax assessor who shall have faithfully discontinuous content of the 30th day of December to the 30th day of December A. D. 1864 entitled "An Act to center a school tax and each tax assessor who shall have faithfully discontinuous content of the 30th day of December A. D. 1864 entitled "An Act to center a school tax and each tax assessor who shall have faithfully discontinuous content of tax as a school tax as a sch ceeding five per ceut. which shall be regu- property." lated by the Minister of Finance on the An Act approved on the 31st day of Deamount of taxes collected and paid over, cember A. D. 1864 entitled "An Act to

Secreton 51. The members of the said the Minister of Finance for the amount of

Section 64. If any tax collector shall volunteer soldiers from certain taxes." die, or shall have any disease rendering it Chapter XXV of the Session Laws of improper for him to perform the doties of 1870 being an Act entitled "An Act to Section 52. The Assessor shall alter his office, before completing the collection amend Sections 483 and 484 of the Civil Choice Ales. Wines & Liquors, approval of the Minister of Finance, may and real estate." tion, who shall receive such reasonable July A. D. 1872 entitled "An Act to amend Section 53. In the event of an appeal compensation as such Minister of Finance an Act entitled an Act to amend the law or objection being sustained in whole, the may determine; and such person shall in relation to the assessment and collection costs deposited shall be returned to the have the same powers and duties, and may of taxes approved on the 30th day of June be under the same liability as other tax A. D. 1860. collectors; provided however that such An Act approved on the 29th day of liability shall only extend to the taxes re- July A. D. 1872 entitled "An Act to maining uncollected at the time of his ap- amend Section 509 of the Civil Code."

Section 65. In case of the death or the removal from office of any tax collector, it shall be the duty of his executors or administrators, and of all other persons into whose hands his tax list, or any of his taxes may come, forthwith to deliver collection of taxes." the same to the hands of the governor of

Section 66. It shall be the duty of the tax collectors to pay over to the school treasures of their respective districts the amount of the school taxes collected by them, and to take from the school treasurers duplicate receipts for the amount paid to them, one of which receipts shall be immediately forwarded by the tax collector to the President of the Board of Education, and the collectors shall be responsible for the full amount of school taxes specified in their several tax lists, unless they shall file with the school treasurer a -worn list containing the names. places of residence and amount of school taxes due from each person in their respective districts from whom they have not been able to collect the school tax on account of death or other cause of inability to collect, and of his having left with the police or district justice for the purpose of collection a list of the names of persons who have not paid their tax, in which case the school treasurer is hereby authorized to deduct the amount of taxes in the list so sworn to, and the collector shall be responsible only for the balance. The tax collector shall be entitled to rescive from the school treasurer the same compensation for the collection of the school tax as is provided by law for the collection of other taxes.

Section 67. The following persons shall be exempt from all internal taxes: His of foreign countries and their attaches duly made known to the Department of Foreign Affairs. The following persons shall be exempt from personal taxes : All clergymen of any christian denomination reguvolunteer soldiers duly enrolled and acin good standing of the fire department of Honolulu and other towns where a fire de-Section 58. If any tax payer shall fail partment now exists or may hereafter be orlector on or before the 15th day of Decem- | cer of each such corps, and the secretary of

Section 68. Real property belonging to the King or Queen, to the government, to the Board of Education for the use of schools, to incorporated or private schools, empt from taxation shall be exempted from to the Queen's Hospital, to religious socielevy and sale under such execution. And ties for church sites and burying grounds, to exceed five acres in extent, shall be exempted from taxation. Personal property belonging to the King or Queen, or to the government, to the Board of Education for the use of schools, to incorporated or private schools, and to the Queen's Hospi-Section 59. The Collector shall keep tal is also exempt. Provided always that all goods distrained at the expense of the the tax of three quarters of one per cent, owner, until the day of sale ordered by the hereinbefore imposed upon property shall District Judge or Police Magistrate, nuless be collected only upon property in excess a bond be given for the production of the of the value of three hundred dollars, be

Section 69. The Minister of Finance shall have power and it is hereby made his duty to prescribe all needful rules and regulations for the assessment and collection of taxes, in cases where no such rules and regulations are definitely made by law; provided however that the same shall not be in contravention of any existing statute or inconsistent with the constitution.

PENALTIES. Section 70. If any person hable to taxation under this Act does any of the to removal from office on conviction before | fully makes and delivers any false statement of property, or makes any faise nowledgements to Instruments for the District of answer in relation to his property for the

Section 71. Any person aiding or assfore the first day of Februry the bond of isting in any manner whatsoever to comany Collector who shall have failed to pay mit any act contrary to the preceding secover to the Governor aforesaid the amount | tion shall upon conviction before any distaxes shall be subject to an annual tax of said shall be received by the Minister of Oahu, provided that no assessor shall be of taxes prescribed in the preceding section. trict or police judge, be liable to pay a Section 62. It shall be the duty of the penalty of not less than twenty-five nor respective Governors to hold the tax col- more than two hundred and fifty dollars. lector responsible for the full amount of Section 72. This Act shall come into

> The schedule hereinbefore referred to: Articles XII, XIII and XIV of the Civil

An Act approved on the 13th day of July A. D. 1860, entitled "An Act to amend Section 482 of the Civil Code.' An Act approved on the 4th day of Au-An Act approved on the 4th day of August A. D. 1860 entitled "An Act to amend established an AGENCY here, and are prepared to take

An Act approved on the 30th day of shall have faithfully discharged the duties June A. D. 1860 entitled "An Act to of his office, and shall have paid on or amend the law in relation to the assessment

tax assessor who shall have faithfully dis- assessment of taxes by pam. A se of anicharged the duties of his office, shall re- accurate assessment and taxatic owne of spectively receive a compensation not exmals and a penalty for the concealment of the late firm will please settle promptly with JNO A. PALMER, who will also pay all promptly with JNO A. PALMER, who will also pay all promptly with JNO A. PALMER, who will also pay all

and shall receive the Governor's draft on amend Section 510 of the Civil Code."

An Act approved on the 6th day of July A. D. 1866 entitled "An Act to exempt

An Act approved on the 18th day of July A. D. 1874 entitled "An Act to amend Section 488 of the Civil Code.'

An Act approved on the 8th day of August A. D. 1874 entitled "An Act to amend the law in relation to the assessment and An Act approved on the 15th day of

September A. D. 1876 entitled " An Act to amed Section 485 of the Civil Code." An Act approved on the 18th day of Sepamend Section 500 of the Civil Code." An Act approved on the 29th day of Seppeal Section 4 of an Act entitled " An Act

of the Civil Code approved on the 21st day of July A. D. 1870.

orable JOHN M. KAPENA as Envoy Extraordinary and Minister Plenipotentiary to the Court of Japan.

WALTER MURRAY GIBSON. Iolani Palace. Minister of Foreign Affairs. Ir has pleased His Majesty to Appoint Colonel

GEORGE W. MACFARLANE Commissioner of Immigration to Portugal WALTER MURRAY GIBSON. Iolani Palace. Minister of Foreign Affairs.

Sept. 22nd, 1882. I. B. Peterson, Esq., Assistant Postmaster-General, is hereby appointed Acting Postmaster-General of the Kingdom, during my absence.

Postmaster-General. Approved : JNO. E. BUSH. Honolulu, Sept, 22nd, 1882.

JOHN M. KAPENA

Hon, J. K. Kaunamano is this day appointed an Agent for the granting of Marriage Licences in the Minister of Interior.

MR. Z. KALAI, is this day appointed as Commissioner of Private Ways and Water Rights for the District of North Kohala, Island of Hawaii, vice James B. Kaohi, resigned.

Minister of Interior. Interior Office, Sept. 19, 1882. GOODALE ARMSTRONG, Esq., is this day appointed s Road Supervisor for the Districts of Wailuku

JOHN E. BUSH. Minister of Interior. Interior Office, Sept. 18, 1882. JAMES W. BUSH, Esq., is this day appointed as

and Makawao, Island of Mani.

Road Supervisor for the District of Hanalei, on the Island of Kauai, vice C. Bertleman, Esq., resigned. JOHN E. BUSH. Minister of Interior. Interior Office, Sept. 18th, 1882.

HONORABLE H. KUIHELANI, has this day been reappointed Police Magistrate of Wailuku, Island of JOHN O. DOMINIS. Governor of Mani.

Office of Governor of Mani. Lahaina, Sept. 23, 1882. DEPARTMENT OF INTERIOR. HONOLULU, Sept. 9th, 1882. The revised edition of the Index of Land Commission Awards is now ready, and for sale at the Land Office of this Department. Price \$5.

JOHN E. BUSH. Minister of the Interior. MR. W. S. WOND, has this day been appointed an agent to take Acknowledgements to Contracts

for Labor for Waialua, Oabu JNO. E. BUSH, Minister of Interior. Interior Office, Sept. 11th, 1882. DAVID CROWNINGBURG, Esq., has this day been appointed Road Supervisor in Chief for the Islands

of Maui, Molokai, and Lanai, JNO. E. BUSH, Minister of Interior, Interior Office, Sept. 11th, 1882.

H. L. Sheldon, Esq., has this day been appointed an Agent for taking and Certifying of Ack-

Registrar of Conveyances. Registrar's Office, Sept. 11th, 1882. JNO. E. BUSH. Minister of Interior.

New Advertisements.

FOR SALE!

3 Jentrifugal Machines. Honolulu make. ALL IN GOOD ORDER. 1 Centrifugal Engine 6x12, complete:

3 steam Boilers. 1 Steam Onie Clarifier. Lot of Pumps, Valves and Other Articles

of Machinery. Will be sold cheap for CASH. Enquire of H. TURTON, Labving, or

THE

LONDON & PROVINCIAL FIRE Sections 513 and 514 of the Civil Code. INSURANCE COMPANY (Limited) Subscribed Capital (£1,000,000) \$5,000,000

the English version of Section 486 of the RISEs on property of EVERY DESCRIPTION within these J. T. WATERHOUSE, Jr.,

NOTICE.

THE FIRM OF JOHN A. PALMER DISSOLVED

By mutual consent.

JNO. A. PALMER.

HENRY M. BENSON.

New Advertisements.

EMPIRE HOUSE.

CORNER NUUANU & HOTEL STS. JAMES OLDS. Proprietor.

DAH! BAH!! BLACK SHEEP,

HAVE YOU GOT ANY WOOL?

Say, OLD SUNFLOWER, what is that

OLD MAN DOWN IN THE SWAMP

trying to do with those trailing guns? Why, OLD PICKLES, he is loading them with MUSH and then discharging them.
But the charge comes out at the whose Exp.
Yes, OLD PLELES, the OLD MAN is so foolish he

Why, sometime ago, he advertised that he had for his shop THE OLD HOUSE, not the HOUSE THAT JACK BUILT, but the house that the Duke of Edinburg slept in; and that he had some OLD CURIOS, an old carriage that Overest.

tember A. D. 1876 entitled "An Act to that Queen Anne or Queen Kalams rode in, and also that amend Section 500 of the Civil Code." exhibition.
Yes, OLD PICKLES, that's so; but you see "that cream tember A. D. 1876 entitled "An Act to re-wouldn't churn," so he has got in a new role, after the

government work.

He has been beating round the BUSH, but got nothing. Yes, OLD PICKLES, he has been at that for the last six years. But you see his game is up. The King has put the GOOD SHEPHERD to look out for his flocks, and he says the Government has been FLEECED enough; it has no more fleeces to spare without equivalent given for them; but, at the same time, he don't wish to be selto amend the law in relation to the tax on animals and to repeal Sections 481 and 497 An Act approved on the 29th day of September A. D. 1876 entitled "An Act to amend Sections 483 and 484 of the Civil Code."

Section 2 of an Act approved on the 1st day of August A. D. 1878 entitled "An Act to amend the Statutes authorizing payment of road taxes to be commuted by labor.

Approved this 7th day of August A. D. 1882.

KALAKAUA REX.

It has pleased his Majesty to Commission Honorable John M. Kanyan as Farrer February disasters of the same time, he don't wish to be selforthen; but, at the same time, he don't wish to be selforthen; but, at the same time, he don't wish to be selforthen; but, at the same time, he don't wish to be selforthen; but, at the same time, he don't wish to be selforthen; but, at the same time, he don't wish to be selforthen; but, at the same time, he don't wish to be selforthen; but, at the same time, he don't wish to be selforthen; but, at the same time, he don't wish to be selforthen; but, at the same time, he don't wish to be selforthen; but, at the same time, he don't wish to be selforthen; but, at the same time, he don't wish to be selforthen; but, at the same time, he don't wish to be selforthen; but, at the same time, he don't wish to be selforthen; but, at the same time, he don't wish to be selforthen; but, at the same time, he don't wish to be selforthen; but, at the same time, he don't wish to be selforthen; but, at the same time, he don't wish to be selforthen; but, at the same time, he don't wish to be selforthen; but, at the same time, he don't wish to be selforthen; but, and a with those ram-rods that I spoke of in the "Last Supper,") but the real article from Lamsi and any one wishing to do with those ram-rods that I spoke of in the "Last Supper,") but the real article from Lamsi and any one wishing to do with those ram-rods that I spoke of in the "Last Supper,") but the sea fine lot of MCRENO RAMS, (nothing to do with those ram-rods that I spoke of in the "Last Supper,") but the same time that imy come to him. He has get a fine lot of MCRENO RAMS, (nothing to do

Paty get that carriage from?

Now, look here, OLD PICKLES, you can't come any of your smart tricks on me; you know very well that all flose nice jobs come from the "Government Factory," on King street; that is the BOSS STREET and the BOSS SHOP.
Say now, OLD SUNFLOWER, let's talk sense. Who have you got for your WOOD WORKMAN?
What, for my BODY BUILDER! I have got a little fellow from Louisville, Kentucky, who can discount any-thing that every came to these islands. New, OLD SUNFLOWER, what are you giving us?

Nothing but the truth.

What has become of that young man that made bodies for you before? That young man that uses Bear's Oil and Hartshorn? O, he has gone up town, to work for that man on Fort

Street.
Oh! yes; that slim man. I don't think he will ever be as fat as you are, OLD SUNFLOWEH.
No, I think not; he has got a tape-worm. I never saw a man yet get fat that had one of them things.
Say, OLD SUN, I think that OLD MAN DOWN IN THE SWAMP can beat you on painting.
Yes? What makes you think so?
OLD SUN, he told me he had the best painter in the Kingdom.

Kingdom.

Did you believe him?

I had no reason to disbelieve him.

Who did he tell you he had?

He said he had T. H. HARRISON.

Yes! Did he tell you he had F, H. now, just stop for one minute; Harrison has not been with him for the last two months. Now, OLD SUN, none of your soft soap. Who is he to work for ? You don't say it?
I do, OLD PICKLES. Go West gave him such a good
I do, OLD PICKLES. Go West gave him such a good

name, and told people that he was the best workman that he ever had seen; that he had always done the King's work, and the King would have nobody but him touch a job of his. So you went for him and got him? Well, OLD SUNFLOWER, what has become of the Oreen Harp" painter you had some time ago?
O, he has gone over to Frisco; gone to look for Dennis.
What Dennis?

Dennis Kearny. What, the Irish Agitator? Yee, that is the man. Why, what in the world did he leave you for? Why, what in the world did he leave you for?

O! he did such awful painting for me. I had to let him
go. Why, his painting was done so horribly it used to
scare horses; so! I thought the most quiet way was the
best. Let him go West.

How is it about your Trimmer, OLD SUNFLOWER?

Who do you mean, STEIN?
That is the man; I thought go West got him
Yes, he did, but he did not keep him. He agreed for
One Hundfed Dollars bonus, but he did not get it, and I
got him back, YOU BET.

one Hundsed Dollars got him back, YOU BET.

Then you have got all of those workmen?

YOU BET! This go West business I must explain to you, OLD PICKLES. Some years ago there was another OLD CRANK that published a paper in New York malled the New York Tribans. He used to give advice to all young men to "go West." Well, this Go West was living down in Nova Scotia, and it was with him as with an in Young to the name of Ransom in New Jersey. The young men to "go West." Well, this Go West was living down in Nova Scotia, and it was with him as with an old family by the name of Hansom in New Jersey. The old man was well to do in this world's goods, but never went to church. Some of their GALS were getting up in their teens, and the old woman was somewhat inclined to go to church. Some of their GALS were getting up in their teens, and the old woman thought they ought to go in some society, so she kept tessing the old man to go to church and let the GALS get in Society, that they were approaching womanhood, and if they did not get them in society they might die old maids. So she made an impression on the old man, and he conserted to go, to gratify mamma's wishes; but still, at the same time, the old man was not very anxions about it. Finally they got starte; but on the way the old man says, "Mother, I have not been in the church since we were married, so I think the old dominie will make some remarks about it." Says the old woman, "You talk like an old fool, the dominie may not know that we are in the church." "Well now, old woman, you have your way about it, but you see." So they got to church and the usher seated them all right, and the two GALS; but the dominie that married them over twenty years before, kept eyeing the old man, and the old man droping his head, finally the old dominie in the pulpit rose up, opened his hymn book and commenced to read, thusly, "Return ye Ransom, Sinner Home." The old man rose up and said, "By Jove, mother, what did I tell you about this." But the old woman insisted that he didn't mean them." "Ah," says the old man. "there are no other Ransoms in this house, you can't fool me on that, I can't hoist that in." So home they went and haven't been to church since. This is a parallel case with that of Go West. That young man was a reader of the Tribane, and hout that Old Jupk Store?

now in the Swamp.
Well, OLD SUN, that is quite a comparison, but he

Well, OLD SUN, that is quite a comparison, but he about that Old Junk Store?

Well, OLD PICKLES, I am vorried with you,
Have you any objections to being called SUNFLOWER?
Not at all, OLD PICKLES, on the contrary I think it is quite a compliment. Oscar Wilde, the scholar, poet and apostic of Æstheticlam, has given to the Sunflower and the Lily the most prominent places in the Floral World; the Lily for its purity and delicacy, and Sunflower from its resembling to the Golden Orb of Day. It is immaterial to me whether I am dalled a Sunflower or a Rose. "The Rose by any other name will smell as sweet." Well, just once more, OLD SUN, have you any

CURIOS!
Not many, OLD FICKLES.
Give us a few, OLD SUN.
Well, I have a shoc from the foot of Punchbowl, a tooth from the mouth of Pearl River, and a cap from Diamond Head, that comprises my principal stock of CURIOS.
How is that, OLD FICKLES?
Onite anticipal OLD SUN. Quite sufficient, OLD SUN.
Well, OLD PICKLES, I have a lot more, but it is getting late, and time is money. Still I ought to say something more about that Go West notice in the papers, and would do so, if it were not so soft and silly. I thought that Hocos-pocus-rhincus would have done better for the amount paid for it.

amount paid for it.

Now, just another question, OLD SUN, have you anything to say for yourself?

Yes, OLD PICLES, I might say a great deal, but I don't want to hurt the feelings of the OLD MAN IN THE MARSH, so I will merely add that if you know any per sons who want carriages or carts built or repaired, trimmed or painted, or who wants anything in the saddlery line, or who requires from work or horse shoring, send line, or who requires iron work or horse shoeing, se

Pioneer Shops on King Street, where all such work is done in the best manner and on the most liberal terms.

All kinds of tools and machinery for well-boring, and other hand and steam tools made and repaired.

Carriages, Expresses, Lumber Wagons (pattern of the Putnam Cart or Horse Break MilkWagons, English Dog carts, etc., made to order.

All varieties of Harness on hand or made to order.

Splendid Saddles and Bridles, suitable for use on the occasion of the Coronation.

Fancy Bridles made and on hand.

Fancy Bridles made and on hand.

Also, Material, spokes Felloes, Hubs, and all other articles usually found in first-class establishments.

Call and see before going down the marsh or elsewhere. NOTICE.

NOTICE IS HEREBI GIVEN THAT AP
YEAN is no longer connected with me in the Butchering Business at Pain. Hamaxnapoko. Maui, the firm having
been dissolved. All debts due the said firm must be paid to
me, and I will pay all amounts due by said firm.
C. K. KAPULE.
Pain, Hamaknapoko, Maui, Sept. 15th, 1882 se23 St

IN CHAMBERS, CIRCUIT JUDGE, SEC. THOS. JEFFERSON of Walland, Maul d ceased. On reading and filing the perition of REV. C. E. GROSER, Executor under Will of Thus. Juffers in late of Walluku, deexactor under Whi of the Strong to the strong wanter, de-ceased asking that his accounts may be examined and approv-ed, and the property passed over to the legates, and he dis charged from further responsibility. It is ordered that WEDNESDAY, the 11-h day of October, 1882, at 2 p m, at the Court House in Wa luku, he set as the time and place for hearing said perition, and any objections that may be made thereto, and all parties interested are hereby m tifi.d to attend. Circuit Judge, 2d Judicial District, H. I.

NOTICE.

THE HONOLULU IRON WORKS HAVE 3 in. Best ENGLISH LEATHER BELTING Also some fine 3-in. Helvotian Belting for Centrifugals.